

**Pre-Screening Notice and Certification Request for the
Work Opportunity and Welfare-to-Work Credits**

> See separate instructions.

Job Applicant: Fill in the lines below and check any boxes that apply. Complete only this side.

Name: _____ Social Security Number: ____ / ____ / ____
Last First MI

Street Address Where You Live: _____

City or Town, State and ZIP Code: _____

Telephone No. (____) _____ - _____

If you are under age 25, enter your date of birth (*month, day, year*) ____ / ____ / ____

Work Opportunity Credit

1. ☐ Check here if you received a conditional certification from the state employment security agency (SESA) or a participating local agency for the work opportunity credit.
2. ☐ Check here if **any** of the following statements apply to you.
- I am a member of a family that has received assistance from Aid to Families with Dependent Children (AFDC) or its successor program, Temporary Assistance for Needy Families (TANF), for any 9 months during the last 18 months.
 - I am a veteran and a member of a family that received food stamps for at least a 3-month period within the last 15 months.
 - I was referred here by a rehabilitation agency approved by the state or the Department of Veterans Affairs.
 - I am at least age 18 but **not** over age 24 and I am a member of a family that:
 - a. Received Food Stamps for the last 6 months, OR
 - b. Received Food Stamps for at least 3 of the last 5 months, BUT is no longer eligible to receive them.
 - Within the past year, I was convicted of a felony or released from prison for a felony AND during the last 6 months I was a member of a low-income family.
 - I received supplemental security income (SSI) benefits for any month ending within the last 60 days.

Welfare-to-Work Credit

3. ☐ Check here if you received a conditional certification from the SESA or a participating local agency for the welfare-to-work credit.
4. ☐ Check here if you are a member of a family that:
- Received AFDC or TANF payments for at least the last 18 months, OR
 - Received AFDC or TANF payments for any 18 months beginning after August 5, 1997, OR
 - Stopped being eligible for AFDC or TANF payments after August 5, 1997, because Federal or state law limited the maximum time those payments could be made.

All Applicants

Under penalties of perjury, I declare that I gave the above information to the employer on or before the day I was offered a job, and it is, to the best of my knowledge, true, correct, and complete.

**Only Original Full
Signatures Accepted**

Job applicant's signature >

Date ____ / ____ / ____

For Employer's Use Only

Employer's Name: _____ Telephone Number: (_____) _____ FEIN > _____

Street Address: _____

City or Town, State, and ZIP Code: _____

Person to Contact, if different from above: _____ Telephone No. (_____) _____

Street Address: _____

City or Town, State, and ZIP Code: _____

If, based on the individual's age and home address, he or she is a member of group 4 or 6 (as described under Members of Targeted Groups in the separate instructions), enter that group number (4 or 6) > _____

DATE APPLICANT:

Gave information	/	/	Was offered job	/	/	Was hired	/	/	Started job	/	/
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Under penalties of perjury, I declare that I completed this form on or before the day a job was offered to the applicant and that the information I have furnished is, to the best of my knowledge, true, correct, and complete. Based on the information the job applicant furnished on page 1, I believe the individual is a member of a targeted group or a long-term family assistance recipient. I hereby request a certification that the individual is a member of a targeted group or a long-term family assistance recipient.

**Only Original Full
Signatures Accepted**

Employer's signature >	Title	Date	/	/
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Privacy Act and Paperwork Reduction Act Notice

Section references are to the Internal Revenue Code.

Section 51(d)(12) permits a prospective employer to request the applicant to complete this form and give it to the prospective employer. The information will be used by the employer to complete the employer's federal tax return. Completion of this form is voluntary and may assist members of targeted groups and long-term family assistance recipients in securing employment. Routine uses of this form include giving it to the state employment security agency (SESA), which will contact appropriate sources to confirm that the applicant is a member of a targeted group

or a long-term family assistance recipient. This form may also be given to the Internal Revenue Service for administration of the Internal Revenue laws, to the Department of Justice for civil and criminal litigation, to the Department of Labor for oversight of the certifications performed by the SESA, and to cities, states, and the District of Columbia for use in administering their tax laws.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The times needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 2 hr., 47 min.

**Learning about the law
or the form** 28 min.

**Preparing and sending this
form to the SESA** 36 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

DO NOT send this form to this address. Instead, see **When and Where To File** in the separate instructions.

For Michigan new hires, please mail this form to:

Bureau of Workers' & Unemployment Compensation
WOTC Unit
Cadillac Place
3024 W. Grand Blvd., Suite 11-450
Detroit, MI 48202-3142

Instructions for Form 8850

(Revised November 1998)



Department of the Treasury
Internal Revenue Service

Pre-Screening Notice and Certification Request for the Work Opportunity and Welfare-to-Work Credits

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

A Change To Note

The Tax and Trade Relief Extension Act of 1998 extended the work opportunity credit and the welfare-to-work credit to cover individuals who begin work for the employer before July 1, 1999.

Purpose of Form

Employers use Form 8850 to pre-screen and to make a written request to a state employment security agency (SESA) to certify an individual as:

- A member of a targeted group for purposes of qualifying for the work opportunity credit, or
- A long-term family assistance recipient for purposes of qualifying for the welfare-to-work credit.

Submitting Form 8850 to the SESA is but one step in the employer qualifying for the work opportunity credit or the welfare-to-work credit. The SESA must certify the job applicant is a member of a targeted group or is a long-term family assistance recipient. After starting work, the employee must meet the mini-

mum number-of-hours-worked requirement for the work opportunity credit or the minimum number-of-hours, number-of-days requirement for the welfare-to-work credit. The employer may elect to take the applicable credit by filing **Form 5884**, Work Opportunity Credit, or **Form 8861**, Welfare-to-Work Credit.

Who Should Complete and Sign the Form

The job applicant gives information to the employer on or before the day a job offer is made. This information is entered on Form 8850. Based on the applicant's information, the employer determines whether or not he or she believes the applicant is a member of a targeted group (as defined under **Members of Targeted Groups** below) or a long-term family assistance recipient (as defined under Welfare-to-Work Job Applicants on page 2). If the employer believes the applicant is a member of a targeted group or a long-term family assistance recipient, the employer completes the rest of the form no later than the day the job offer is made. Both the job applicant and the employer must sign Form 8850 no later than the date for submitting the form to the SESA.

Instructions for Employer

When and Where to File

Do not file Form 8850 with the Internal Revenue Service. Instead, send it to the work opportunity tax credit (WOTC) coordinator for your SESA no later than the 21st day after the job applicant begins work for you.

To get the name, address, and phone and fax numbers of the WOTC coordinator for your SESA, visit the Department of Labor, Employment and Training Administration (ETA) web site at www.ttrc.doleta.gov/common/directories, or call **202-219-9092** (not a toll-free number).

Additional Requirements for Certification

In addition to filing Form 8850, you must complete and send to your state's WOTC coordinator **either**:

- **ETA Form 9062**, Conditional Certification Form, if the job applicant received this form from a participating agency (e.g., the Job Corps), or
- **ETA Form 9061**, Individual Characteristics Form, if the job applicant did not receive a conditional certification.

Using the Department of Labor's fax on demand service, you can get a directory of WOTC coordinators and ETA Form 9061 by calling **703-365-0768** (not a toll-free number) from the telephone connected to your fax machine and following the prompts. You can also get ETA Form 9061 from your local public employment service office, or you can download it from the ETA web site at www.doleta.gov.

Recordkeeping

Keep copies of Forms 8850, along with any transmittal letters that you submit to your SESA, as long as they may be needed for the administration of the Internal Revenue Code provisions relating to the work opportunity credit and the welfare-to-work credit. Records that support these credits usually must be kept for 3 years from the date any income tax return claiming the credits is due or filed, whichever is later.

Members of Targeted Groups

A job applicant may be certified as a member of a targeted group if he or she is:

1. A member of a family receiving assistance under a state plan approved under part A of title IV of the Social Security Act relating to Aid to Families with Dependent Children (AFDC) or its successor program, Temporary Assistance for Needy Families (TANF). The assistance must be received for any 9 months during the 18-month period that ends on the hiring date.
2. A veteran who is a member of a family receiving assistance under the Food Stamp program for generally at least a 3-month period during the 15-month period ending on the hiring date. See section 51(d)(3).

To be considered a **veteran**, the applicant must:

- Have served on active duty (not including training) in the Armed Forces of the United States for more than 180 days OR have been discharged for a service-connected disability, AND
 - Not have a period of active duty (not including training) of more than 90 days that ended during the 60-day period ending on the hiring date.
3. An ex-felon who:
 - Has been convicted of a felony under any Federal or state law
 - Is hired not more than 1 year after the conviction or release from prison for that felony, AND
 - Is a member of a family that had income on an annual basis of 70% or less of the Bureau of Labor Statistics lower living standard during the 6 months preceding the earlier of the month the income determination occurs or the month in which the hiring date occurs.

4. An individual who is at least age 18 but not yet age 25 on the hiring date and lives in an empowerment zone or enterprise community.

The Secretary of Housing and Urban Development (HUD) designated parts of the following cities as urban empowerment zones:

- Atlanta, GA (9.29 square miles)
- Baltimore, MD (6.8 square miles)
- Philadelphia, PA/Camden, NJ (4.4 square miles)
- Chicago, IL (14.33 square miles)
- Detroit, MI (18.3 square miles)
- New York, NY (the Bronx and Manhattan) (7.6 square miles).

The Secretary of Agriculture (USDA) designated the following rural empowerment zones:

- The Kentucky Highlands (part of Wayne and all of Clinton and Jackson counties)
- Mid-Delta Mississippi (parts of Bolivar, Holmes, Humphreys, Leflore, Sunflower, and Washington counties); and
- Rio Grande Valley, Texas (parts of Cameron, Hidalgo, Starr and Willacy counties).

Under section 1400, parts of Washington, DC, are treated as an empowerment zone. For more details, see Notice 98-57, 1998-47 I.R.B. 9.

There are 65 urban and 30 rural enterprise communities located in 35 states and the District of Columbia. There are no empowerment zones or enterprise communities in Puerto Rico, Guam, or any U.S. possession.

You may call HUD at 1-800-998-9999 for information on the six urban empowerment zones and Washington, DC. You may call the USDA at 1-800-645-4712 about the rural empowerment zones. On the Internet, you can find the EZ/EC Home Page at <http://www.ezec.gov>. Your SESA has information on where the enterprise communities are located. Also, many enterprise communities have their own websites.

5. An individual who has a physical or mental disability resulting in a substantial handicap to employment and who was referred to the employer upon completion of (or while receiving) rehabilitation services under a state rehabilitation plan or a program approved by the Department of Veterans Affairs.

6. An individual who:

- Performs services for the employer between May 1 and September 15
- Is age 16 but not yet age 18 on the hiring date (or if later, on May 1)
- Has never worked for the employer before, AND
- Lives in an empowerment zone or enterprise community.

7. An individual who:

- Is at least age 18 but not yet age 25 AND
- Is a member of a family that --
 - a. Has received food stamps for the 6-month period ending on the hiring date OR
 - b. Is no longer eligible for such assistance under section 6(o) of the Food Stamp Act of 1977 and the family received food stamps for at least 3 months of the 5-month period ending on the hiring date.

8. An individual who is receiving supplemental security income benefits under title XVI of the Social Security Act (including benefits of the type described in section 1616 of the Social Security Act or section 212 of Public Law 93-66) for any month ending within the 60-day period ending on the hiring date.

Welfare-to-Work Job Applicants

An individual may be certified as a long-term family assistance recipient if he or she is a member of a family that:

- Has received assistance payments from AFDC or TANF for at least 18 consecutive months ending on the hiring date, OR
- Receives assistance payments from AFDC or TANF for any 18 months (whether or not consecutive) beginning after August 5, 1997, OR
- After August 5, 1997, stops being eligible for assistance payments because Federal or state law limits the maximum period such assistance is payable, and the individual is hired not more than 2 years after such eligibility for assistance ends.